Responsible Office: Office of the Chief Financial Officer

SUBJECT: Langley Research Center Workforce Charging Policy

1. POLICY

a. This directive provides policy that supports more accurate workforce charging by the Center Civil Service staff. The Agency's focus is to have the ability to accurately plan, report, and manage its financial resources. The objective of this policy is to ensure that all Center labor costs are charged appropriately and in accordance with NASA Full Cost guidance.

b. WBS's for Charging Civil Service Workforce

Labor charges or costs can be grouped into three types of cost: Direct, Service Pool, and General and Administrative. The WBS code guidance (Attachment A) shall be used by Langley organizations for recording their labor. In addition, a separate "Labor Workforce Charging Matrix by Organization" chart (Attachment B) has been developed to assist Langley organizational employees in determining the type of WBS to which employees of various organizations should normally charge their time. Updates to Attachments A and B will be made by the OCFO and submitted to the Center Directives Manager for changing without further routing upon receipt of this approved LAPD.

c. Overtime, Compensatory Time, and Credit Hours

(1) Overtime and compensatory time must be officially requested and approved in advance of the performance of the work. WebTADS generates an e-mail to the supervisor to approve overtime and/or compensatory time. Supervisors shall forward a copy of such e-mails to the related project/activity manager to allow confirmation that the project does in fact support the overtime/compensatory time to be performed. Supervisors are also reminded that they are required to compensate their employees for working overtime or compensatory time and cannot direct an employee not to post time worked.

(2) Employees under the Variable Day Schedule may elect to work in excess of the 40-hour basic work requirement as credit hours. Credit hours are non-overtime work for which the employee receives no additional pay. Full-time employees may accumulate and carry forward no more than 24 credit hours from pay period to pay period. Part-time employees may accumulate credit hours up to one quarter of their biweekly scheduled work hours. (See LAPD 3630.3, "Attendance and Leave.")

(3)   WebTADS does not have a means to keep employees from posting and accumulating more than 24 credit hours when they post their time. Once WebTADS data is processed into the Federal Personnel/Payroll System, the system will automatically drop any credit hours posted in excess of the maximum. Therefore, employees are reminded they cannot accumulate more than the 24-credit hour limit and supervisors are tasked with verifying that they are approving legitimate records of time worked in appropriate categories.

(4)   Comp and Credit time earned will not be recorded in Systems, Applications, and Product (SAP) or Business Warehouse (BW). These hours will be entered in WebTADS and will be reflected in employee Leave and Earnings Statements. Comp and Credit time used shall be charged where possible to the project work-breakdown structure (WBS) where it was earned. If the WBS is no longer available (closed/no funds available), the employee shall charge to a project WBS they are currently working. This will be up to the employee/supervisor to determine. Significant compensatory time used shall also be coordinated with the responsible project/activity manager.

(5)   SES employees are exempt from premium pay provisions. Non-SES employees, who are subject to premium pay provisions and the maximum earning limitations, cannot volunteer their work time hours. (See LAPD 3630.3)

2.   APPLICABILITY

This LAPD is applicable to Langley Research Center Civil Service staff.

3.   AUTHORITY

a.   Federal Managers Financial Integrity Act of 1982
b.   Chief Financial Officers Act of 1990
c.   Government Performance Results Act (GPRA) 1993
d.   1996 Federal Financial Management Improvement Act
e.   OMB Implementation Guidance
f.   OMB Circular A-127

4.   REFERENCES

a.   LAPD 3630.3, "Time and Attendance."
b.   NASA Full Cost Initiative Agency Implementation Guide, February 1999
c.   NASA Cost Decision Memorandum
d.   LaRC, OCFO – The Full Cost Initiative – Full Cost Principles, Practices, and the State of Implementation
e.   LaRC, OCFO – Full Cost Decision Memorandums:
    (1)   WF-05, Civil Service Charging Policy
    (2)   WF-12, Labor Charging Responsibilities

5.   RESPONSIBILITY

a.   Civil Service Employee

Civil service employees are individually responsible for the accurate input of time and attendance (T&A) information and assignment of time to the correct labor reporting WBS code(s) for the work performed or activity supported.

b.   Supervisors, Project Leads, and Activity Managers

(1)   Must provide valid and accurate WBS's to employees.

(2)   Supervisors must verify the labor charges of employees when certifying the T&A records.

(3)   Shall routinely (at least monthly) review labor charges against their WBS's and compare employee labor charging to the workforce plans in the Workforce Integrated Management Systems (WIMS) to ensure employee charging is consistent with the plan.

(4)   If charging discrepancies are found, the supervisor, project lead, and/or activity manager responsible for the labor WBS shall:

(a).   Contact the employee to determine if the charges are correct. If the charges are not correct the employee shall submit corrections in WebTADS (within 3 pay periods).
(b).   If the employee is not willing to correct the charges, contact the employee's supervisor and advise the supervisor that personnel within their organization are not properly charging and that the charges must be corrected.
(c).   If the employee's supervisor is not willing to ensure that the charges are corrected, contact the next level of management to have them ensure that the charges are corrected.
(d).   If the above process fails, contact the Deputy Chief Financial Officer (Financial Management) in the Office of Chief Financial Officer (OCFO) for final resolution.
(e).   If errors in time charges are identified and more than 3 pay periods have elapsed since the charges were submitted, the supervisor, project lead, and/or activity manager responsible for the WBS shall contact the Deputy Chief Financial Officer (Financial Management) for further guidance.
(f).   Concerns that cannot be resolved at the organizational unit level regarding the status of WBS's or what WBS to charge, shall be brought to the attention of the Deputy Chief Financial Officer (Financial Management) for resolution.

6.   DELEGATION OF AUTHORITY

None

7.   MEASUREMENTS

Labor charging is measured each month against the plan. The metrics used to measure labor charging are as follows:

Green: Actual labor charged is within 5% of plan
Yellow: Actual labor charged is between 5% and 10% of plan
Red: Actual labor charged varies from planned labor by 10% or more

8.   CANCELLATION

None

Lesa B. Roe
Director

Attachments A and B

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WBS CODE GUIDANCE

1.   Direct

a.   Direct costs are expenses that can be obviously, physically, and/or directly related to a program/project at the time the costs are incurred. These costs include any incidental administrative functions (defined below) engaged in by employees working directly on the program/project.

b.   Direct WBS's begin as follows:

FY05 - 23-XXX (Agency-Wide Coding Structure (AWCS)), in which XXX is any combination except 090

FY06 and Forward - XXXXXX.XX.XX.XX (NASA Structure Management (NSM)), in which X is any combination

2.   Service Pool

a.   Service pool are costs that cannot be specifically and immediately identified to a project, but can be subsequently traced or linked to a project and assigned based on usage or consumption. Service activities, such as Wind Tunnels and Fabrication Services, provide a broad range of infrastructure, institutional capabilities and/or workforce services that support programs and projects at LaRC. Service costs include any incidental administrative functions (defined below) engaged in by employees working within the service pool.

b.   Service WBS's begin as follows:

Facilities and Related Service Pool	344100.07.04.06.XX[1]
Information Technology Service Pool	266757.07.17.XX[1]
Science and Engineering Service Pool	
• RT	732759.07.XX[1]
• System Analysis	584772.07.XX[1]
• Aero	531203.07.XX[1]
• Science	109431.07.XX[1]
• System Engineering	810031.07.XX[1]
• Exploration and Flight Projects	918714.07.XX[1]
Fabrication Service Pool	304326.07.XX[1]
Test Service Pool	
• Simulators	316922.07.XX[1]
• Aircraft	072727.07.XX[1]
Wind Tunnel Service Pool	478076.07.01.XX[1]
Safety Mission Assurance (Agency)	667560.07.01.XX[1]

[1] In which XX is established by the pool and is assigned to a further breakdown of the pool.

c. Employees in service pool operations, at times, may have alternatives to charge their time either (1) directly to a program/project or (2) to the pool. Employees shall:

1. Charge their time to programs/projects (Direct WBS) when directly supporting a program/project or
2. Charge their time to the service pool (Service WBS) when the activity is not directly supporting a program/project.

3. General and Administrative

Center General and Administrative (G&A) costs are expenses for activities that provide broad service and support to the entire Center. These activities include the Business Management Functions, Center Operations, Safety and Mission Assurance, Innovation Institute Support Functions, and other general support/services. *As discussed below, G&A costs do not generally include any incidental administrative functions engaged in by employees otherwise working directly on programs/projects, or working within service activities.*

3.1 Business Management Functions

Center G&A WBS's for Business Management Functions begin as follows:

992858.XX.XX.XX (In which XX is established at the Center and is assigned to each Business Management Functional area.)

3.2 Select Administrative Functions

The following guidance is being provided for charging time to administrative activities/functions at LaRC. In that regard, the Center has revised the workforce charging policy to record time for most *administrative* functions to an employee's normal project or function. Activities such as training, colloquiums, town meetings, CFC and other administrative events are considered part of an employee's normal job. Such administrative activities/functions tend to be routine in nature and typically improve employee performance for existing job activities by ensuring employees are trained, educated and understand center operations. While these activities are administrative in nature, they are not G&A costs as defined above. Employees shall only charge to G&A for the Select Administrative Functions referenced below when specifically directed by the Center. *Project managers, activity managers, and/or employees that wish to track the amount of time employees spend on such administrative functions can do so by directing employees to use the "Remark" feature (within WebTADS) associated with the WBS normally charged.*

The following G&A WBS's have been specifically developed at the Center to capture charges to these unique activities. Workforce labor recorded against such Select

Administrative Functions must only include the specific amount of time involved in these special activities.

Agency Review Teams[1]	992858.17.07.01.10
Bid & Proposal[2]	953033.02.07.XX
Co-Op Students[3]	992858.17.07.01.08
Creativity & Innovation[2]	953033.01.07.XX
Detailees to Other Centers (Non-programmatic detailees only)	992858.17.07.01.09
Full Time Graduate Study[3]	992858.13.07.02
IPA[4]	992858.17.07.01.14
Labor Relations -Mgt/Committee/Formal Discussions	992858.17.07.01.11
Leadership Development Program[3]	992858.17.07.01.13
Safety[5]	790249.07.05
Senior Executive Service Career Development Program (SESCDP)[3]	992858.17.07.01.07
Source Evaluation Boards	992858.17.07.01.12
Thompson Fellowship[3]	992858.13.07.03
Transition Workforce[6]	423799.07.01

Blood Drives shall be charge to Excused Leave in WebTADS.

[1] Work for Agency Review Teams that can be associated with a direct WBS shall be charged to that WBS. If the work can not be associated with a direct WBS, then the labor may be charged against this Select Administrative Function WBS.

[2] These WBS codes shall only be used by employees when directed by the Innovation Institute. The Innovation Institute will provide the specific WBS to charge.

[3] Participants shall charge these WBS's when directed by the Office of Human Capital Management (OHCM).

[4] Participants shall charge this WBS when approved by the Strategic Leadership Council (SLC).

[5] Many activities for safety and training are elements of normal day-to-day activities. Such day-to-day activities shall be included in the employee's normal project, function or other labor charges. Only unusual and special safety and training activities/events shall be separately reported in the Select Administrative Functions WBS's. These may include Executive Safety Council (ESC) chairmanship, mishap investigation assignments, and the role of ombudsman. *Such events will normally be indicated by Center management as such when they are announced or otherwise assigned.*

[6] LaRC periodically experiences significant changes/reductions in assigned work. In such unusual circumstances, the Center occasionally must temporarily assign certain individuals or portions of certain individual's time to a component of the Center G&A Investment Account specified as Transition Workforce. This Investment Account Transition Workforce provides an appropriate WBS for employee labor charges during

such work shortages. Typically, such employees will be assigned to special studies, teams, development or other assignments. This WBS code is only to be used by employees upon direction of Center Management. Further, the OCFO and OHCM must be involved in any decisions about the appropriateness of charging to the Investment Account Transition Workforce WBS.

4   Charging of WBS's Impacted by Length of Time Spent on an Activity

The charging of WBS's also can be impacted by the length of time spent on an activity. If the employee performs an activity that is not related to the WBS they are currently supporting and it is less than an hour per workday per event, the employee shall continue to charge the WBS that they are currently supporting. For example, if an employee is currently supporting a program/project and performs a pool activity or a Select Administrative Function that is less than an hour per workday per event, then the employee shall continue to charge the program/project. If the employee is performing an activity that is not related to the WBS they are currently supporting and it is greater than an hour per workday per event, then the employee shall charge that activity's WBS.

If a service pool employee is performing an activity that is neither direct nor a Select Administrative Function and the activity is greater than an hour per workday per event, then the employee shall charge the service pool activity. For example, an employee shall charge their service pool WBS when they attend a two-hour all-hands meeting with their organizational unit manager that is not directly related a program/project.

Langley Workforce Charging Matrix by Organization

Labor Charging by Organization		Program/Projects Direct	Service Activity Service	General and Administrative		Remarks
				Business Management Functions	Select Administrative Functions	
Office of the Director	A	N	N	Y	Y	
Agency Functions NASA Engineering & Safety Center	C1	Y	N	N	Y	Corporate G&A*
Independent Program Assessment Office	AH	Y	N	N	Y	Only IPAO Personnel May Charge the IPAO WBS
Agency Programs Aviation Safety	A3	Y	N	N	Y	
Science Support Office	A1	Y	N	N	Y	
Exploration Technology Development Program Office	A4	Y	N	N	Y	
Wind Tunnel Facility Group Office	A2	Y	N	N	Y	
Mission Aeronautic Research Directorate	E1	Y	Y**	N	Y	** Service Activity in the Unit
Science Directorate	E3	Y	Y**	N	Y	** Service Activity in the Unit
Exploration and Flight Projects	E5	Y	Y**	N	Y	** Service Activity in the Unit
Systems Analysis and Concepts Directorate	E4	Y	Y**	N	Y	** Service Activity in the Unit
Innovation Institute	H1	Y	N	Y	Y	
Flight Research Services Directorate	D1	Y	Y**	N	Y	** Service Activity in the Unit
Systems Engineering Directorate	D2	Y	Y**	N	Y	** Service Activity in the Unit
Research & Technology Directorate	D3	Y	Y**	N	Y	** Service Activity in the Unit
Center Operations Directorate	D4	Y	Y**	Y***	Y	** Service Activity in the Unit ***CofFLabor, Space Utilization, Logistics
Mission Support Safety & Mission Assurance Office	C2	N	N	Y	Y	Charge Direct for Mission Assurance Activities
Strategic Partnership, Planning & Management Office	C3	N	N	Y	Y	
System Management Office	C4	N	Y**	Y	Y	** Service Activity in the Unit
Office of Procurement	B1	N	N	Y	Y	
Office of Chief Counsel	B2	N	N	Y	Y	
Office of Equal Opportunity Program	B3	N	N	Y	Y	
Office of Human Capital Management	B4	N	N	Y	Y	
Office of Strategic Communications & Education	B5	Y	N	Y	Y	Charge Direct for Education Activities
Office of Chief Financial Officer	B6	N	N	Y	Y	
Office of the Chief Information Officer	B7	Y	Y**	Y	Y	** Service Activity in the Unit

Y = Yes, May Charge to This Category
N = No, May Not Charge to This Category

*Center Employees may charge to Corporate G&A WBS when they provide work that is directly related to the function. For example, an employee provides an analysis or service on a NESC Team.